

For Businesses: Application for Refund or Credit for Sales Tax and Use Tax Paid

Important: Incomplete applications will not be accepted. Applications received without supporting documentation will be delayed until substantiation is provided. Requests are generally completed within 90 days after all substantiation is received ([WAC 458-20-229](#)).¹

Account ID: _____ Period Covered by Request: _____

Total Requested Refund: _____

Name of Claimant: _____

Address: _____

Phone: _____

City: _____

State: _____

Zip: _____

Name of Representative (attach a [Confidential Tax Information Authorization](#)² if filling on behalf of claimant): _____

Address: _____

Phone: _____

City: _____

State: _____

Zip: _____

Provide an explanation for the basis of your refund or credit: _____

Subject to penalty of perjury, I declare that the information provided is true, correct, and complete. I do hereby make application for refund or credit, pursuant to [RCW 82.32.060](#),³ and certify that all taxes for which this claim is filed have been paid.

Claimant's or Representative's Signature: _____

Name and Title (Print): _____

Date: _____

¹ <https://app.leg.wa.gov/WAC/default.aspx?cite=458-20-229>

² <https://dor.wa.gov/legacy/Docs/forms/Misc/27-0060e.pdf>

³ <https://apps.leg.wa.gov/rcw/default.aspx?cite=82.32.060>

Instructions for completing the [Business Refund or Credit for Sales or Use Tax Paid Worksheet](#):

1. Complete the Business Name and Account ID fields
2. Select the Refund or Credit Type from the drop down options provided
3. Column A should auto-populate and track a count of the number of items
4. Complete Columns B through K as explained below:
 - a. Date of Purchase – Enter the date on your invoice or receipt
 - b. Invoice Number – Enter the invoice number; if there is no invoice or receipt number enter 'N/A'
 - c. Vendor's Name – Enter the name of the business from which you purchased the item
 - d. Street Address, City, State, and Zip – Enter the address where the item was purchased or delivered (for sales tax) or first used (for use tax)
 - e. Item Description – Enter a brief description of the exempt item
 - f. Taxable Amount - Enter the purchase amount of the qualifying item (not including tax)
 - g. Sales or Use Tax Paid – Enter the amount of sales or use tax paid on the qualifying item
5. Ensure the final Refund or Credit Amount is correct.

Note: *If you have qualifying and non-qualifying items on any receipt/invoice, include only qualifying items.*

To be considered complete, your request must include the following documents:

- A complete Refund or Credit Application (this form)
- A completed [Sales or Use Tax Refund worksheet](#)⁴ (or similar worksheet), with explanations for any fields left blank
- A [Seller's Declaration](#)⁵ or [Buyer's Declaration](#)⁶ for all vendors
- Copies of all invoices and/or receipts referenced in your worksheet
- Documents needed to substantiate your refund or credit
- A [Confidential Tax Information Authorization](#)⁷ if the preparer of the Refund Application is not listed as a business owner, partner, corporate officer, or member in official records held by Washington State

To ask about the availability of this publication in an alternate format for the visually impaired, please call 360-705-6705. Teletype (TTY) users may use the WA Relay Service by calling 711.

⁴ <https://dor.wa.gov/sites/default/files/legacy/Docs/forms/Misc/BusSalesTaxRefund.xlsx>

⁵ <https://dor.wa.gov/sites/default/files/legacy/Docs/forms/Misc/41-0106.pdf>

⁶ <https://dor.wa.gov/sites/default/files/legacy/Docs/forms/Misc/41-0104.pdf>

⁷ <https://dor.wa.gov/legacy/Docs/forms/Misc/27-0060e.pdf>